

675.0000 PRIVILEGES AND IMMUNITIES

See Foreign Government

675.0001 Foreign Nation Real Property. Real property located in California but owned by a foreign nation may be immune from property tax pursuant to treaty or other agreements executed by the United States and the foreign nation. In each instance, the treaty or agreement must be examined to ascertain whether or not immunity has been granted.

Pursuant to the Taiwan Relations Act, Public Law 96-8 of April 10, 1979, as implemented by an agreement dated October 2, 1980, the real property of the Coordination Council for North American Affairs, a Taiwan instrumentality, is immune from property tax if used for the organization's authorized functions. C 1/27/92.